TOWNSHIP BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

Volume 267, Page 1 November 2004

ITEMS TO REMEMBER			
		DECEMBER	
December	1:	On or before June 1 and December 1 of each year (or more frequently if the County Legislative Body adopts an ordinance requiring additional certifications) the Township shall certify a list of the names and addresses of each person who has money due from the Township to the County Treasurer. [IC 6-1.1-22-14]	
December	20:	If a school township has become a part of a school corporation organized under Chapter 202, Acts of 1959, as amended, and if the reorganized school unit is obligated for civil aid bond retirement, the trustee will receive from the school corporation an amount of money sufficient to pay civil aid bonds and coupons coming due January 1, 2005. [IC 20-4-1-35]	
December	25:	Legal Holiday - Christmas Day. [IC 1-1-9-1]	
December	31:	All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. [IC 5-13-6-1(e)]	
<u>JANUARY</u>			
January	1:	Legal Holiday - New Year's Day. [IC 1-1-9-1]	
January	1:	Set up the Financial and Appropriation Record for the year 2005, by bringing forward the fund (cash) balances at the close of the year 2004 and entering appropriations as finally adopted and approved.	
January	4:	Annual meeting of township board to organize by electing one member as chairman and one member as secretary for the year. (First Tuesday after first Monday in	

January 4-31:

Members of the township board are to meet to organize as a township board of finance by electing one member as president and one member as secretary, each for a period of one year. During the annual meeting the investment officer shall make a written report to the investing officer's local board of finance summarizing the township's investments during the previous calendar year. The report must contain the name of each financial institution, government agency or instrumentality, or other person with whom the township invested money during the previous calendar year. The local board of finance shall do the following at the meeting:

(1) Review the report.

January.) [IC 36-6-6-7]

(2) Review the overall investment policy of the political subdivision. (After the first Monday and on or before the last day of January.) [IC 5-13-7-6, IC 5-13-7-7]

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ITEMS TO REMEMBER
(Continued)

January 15: Assessment date for mobile homes defined in IC 6-1.1-7-1. [IC 6-1.1-1-2] 15: Last day to make pension report and payment for fourth calendar quarter by town-January ships participating in PERF. January 17: Legal Holiday - Martin Luther King, Jr.'s Birthday. [IC 1-1-9-2] January 18: Last day for the annual meeting of the township board for the purpose of receiving, auditing and approving the report of the township trustee for 2004 (On or before the third Tuesday after the first Monday in January.) [IC 36-6-6-9] 30: Last day to file 2004 financial report, Township Form 15, with the State Board of January Accounts. Use the forms sent to you or which you picked up at the State Board of Accounts meeting in Indianapolis, November 17, 2004. All local investment officers shall reconcile at least monthly the balance of public January 31: funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. [IC 5-13-6-1(e)] January 31: Last day to provide each employee with a W-2. January 31: Last day to file quarterly 941 report for last quarter of 2004 with Internal Revenue Service. January 31: Last day to file Form 100R Report of Names and Compensation of all Officers and Employees, with the State Board of Accounts. Be sure to indicate the name of the township and the name of the county on page one of the form. A supply of forms for the report can be procured from your supplier of township forms. The form should be mailed to the State Board of Accounts, 302 West Washington Street, Room E418, Indianapolis, IN 46204. [IC 5-11-13-1] January 31: Last day to make report for last quarter of 2004 to the Department of Workforce Development. January 31: Last day for trustee to file the copy of the Annual Report, Township Form 15, as approved by the township board, together with the 2004 vouchers, in the office of the county auditor (ten (10) days after the meeting of the township board on January 20). [IC 36-6-4-12]

FEBRUARY

February 12: Legal Holiday – Lincoln's Birthday. [IC 1-1-9-1]

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ITEMS TO REMEMBER

(Continued)

February	14:	Last day for publication of township trustee's Annual Report, Township Form 15, for
		2004 in summary form. (Within four weeks after the third Tuesday after the first
		Monday in January.) [IC 36-6-4-13]

February 21: Legal Holiday – Washington's Birthday. [IC 1-1-9-1]

February 28: All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements

provided by the respective depositories. [IC 5-13-6-1(e)]

February 28: Last day to file withholding statement together with Yearly Reconcilement of

Employer's Quarterly Tax Returns with Social Security Administration and Indiana

Department of Revenue, respectively.

FORMS PRESCRIBED BY THE STATE BOARD OF ACCOUNTS

Some computer hardware, software and application systems can now produce exact replicas of the forms prescribed by the State Board of Accounts. Additionally, some of the prescribed forms are currently replicated on continuous, preformatted computer paper.

The State Board of Accounts prescribes the required accounting system forms, but does not specify the source from which the forms must be obtained. Therefore, the State Board of Accounts will not take exception to the use of forms which provide exact replications of the prescribed forms created by computer printer or utilizing continuous form computer paper. (All prenumbered forms must still be serially prenumbered by the printing supplier prior to delivery to the township). These exact replications must be identical to the prescribed forms in format, titles and locations of data. These exact replications of prescribed forms are not required to be submitted to the State Board of Accounts for approval and each form should be identified as "PRESCRIBED BY THE STATE BOARD OF ACCOUNTS".

The use of computer generated prescribed forms should be brought to the attention of the Field Examiners during the next regularly scheduled audit. The forms and the computer system generating the forms are subject to a technical computer audit based upon the results of the Field Examiners' risk assessment.

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TRAVEL EXPENSE

The following sets forth the audit position of the State Board of Accounts with regard to reimbursements made by local governmental units to their officers and employees for travel and meal expenses.

IC 36-6-8-3 states in part: (b)" The township executive is entitled to a sum for mileage in the performance of official duties equal to the sum per mile paid to state officers and employees. However, this subsection does not apply when the township executive uses a township vehicle in the performance of official duties."

The current mileage rate for the State of Indiana is \$.34 per mile.

IC 36-6-12 states: "Membership of township in county, state, or national associations; appropriations; expenses Sec. 12. (a) The legislative body may appropriate money for membership of the township in county, state, or national associations that: (1) are of a civic, educational, or governmental nature; and (2) have as a purpose the improvement of township governmental operations. The township representatives may participate in the activities of these associations, and the legislative body may appropriate money to defray the expenses of township representatives in connection with these activities. (b) Each representative of the township attending any meeting, conference, seminar, or convention approved by the township trustee shall be allowed reimbursement for all necessary and legitimate expenses incurred while representing the township. Expenses shall be paid to each representative in accordance with the township's reimbursement policy, which may include an established per diem rate, as recommended by the township trustee and adopted by the township legislative body."

A township trustee and township board should determine whether parking fees and toll charges are included in the rate or, on the other hand, whether such expenses are to be reimbursed separately based on the submission of receipts.

Reimbursed mileage should not include travel to and from the officer's or employee's home and regular place of employment. If more than one person rides in the same vehicle, only one mileage reimbursement is allowable. General Form 101 (or an approved substitute) should be used for claiming mileage. The odometer reading columns on this form are to be used only when the distance between points cannot be determined by fixed mileage or official highway maps.

When traveling outside the local unit's boundaries on official business, officers and employees may also be reimbursed for meals, lodging, and incidental expenses as defined in the travel policy. The claim for reimbursement should be supported by itemized receipts from hotels, restaurants, and taxi cabs used by the officer or employee while traveling on official business.

If a fixed per diem rate is established by policy, the policy should clearly indicate which type of expenses, in addition to meals, are included in the rate and which expenses are to be reimbursed on the basis of actual receipts being submitted by the officer or employee. The policy should also define the local unit's boundaries for purposes of reimbursing travel; i.e., outside a 50-mile radius of the office, outside of the county, etc. The policy should cover a proportionate reduction in the per diem rate when meals are provided by an outside party.

When State statutes govern the amounts of allowable travel reimbursements, those statutes supersede local policy.

In all cases, an officer or employee requesting reimbursement for overnight travel is required to submit a receipt from the hotel or other meeting place where such accommodations were provided.

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